

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and  
LINDA THIGPEN, Revenue Officer,

Petitioners,

v.

ROBERT FLANIGAN,

Respondent.

NO. C-05-0982-SC

**ORDER ENFORCING SUMMONS**

This case having come on for hearing on July 8, 2005, at 10:00 a.m., upon the return of an Order to Show Cause heretofore issued by this Court, and the Court having considered the record herein, including the Verified Petition To Enforce Internal Revenue Service Summons, it is hereby:

**ORDERED** that respondent, Robert Flanigan, shall appear before Revenue Officer Linda Thigpen, or any other designated agent, on July 29, 2005, at the Offices of the Internal Revenue Service located at 1301 Clay Street, Ste. 1040S, Oakland, California, and then and there give testimony relating to the matters described in the subject Internal Revenue Service summons, copy of which is attached hereto as **Exhibits A** and produce for the Revenue Officer's inspection and copying respondent's records also described in the subject Internal Revenue Service summons.

**ORDERED** this 8 day of July, at San Francisco, California.

/s/ Samuel Conti

UNITED STATES DISTRICT JUDGE